



STATE OF DELAWARE

OFFICE OF AUDITOR OF ACCOUNTS

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TEAM-DOE
S.D. CLASS
SIZE WAIVER
ENG.
KUV05
2801
FIN REP.
CAP/CHRIST
SEAF/Smyrna

June 20, 2005

The Honorable Valerie A. Woodruff
Secretary
Department of Education
Townsend Building, Suite 2
401 Federal Street
Dover, DE 19901

Dear Secretary Woodruff:

SUBJECT: FINAL REPORT ON CLASS SIZE WAIVER, FISCAL YEAR 2005

We have completed an agreed-upon procedures attestation engagement for Class Size Waiver, FY05 at Capital, Christina, Seaford and Smyrna School Districts (the Districts). The purpose of the engagement was to determine the Districts' compliance with 14 Del. C. §1705A(c) regarding a waiver of class-size requirements.

I trust the information contained therein will be helpful and informative.

Sincerely yours,

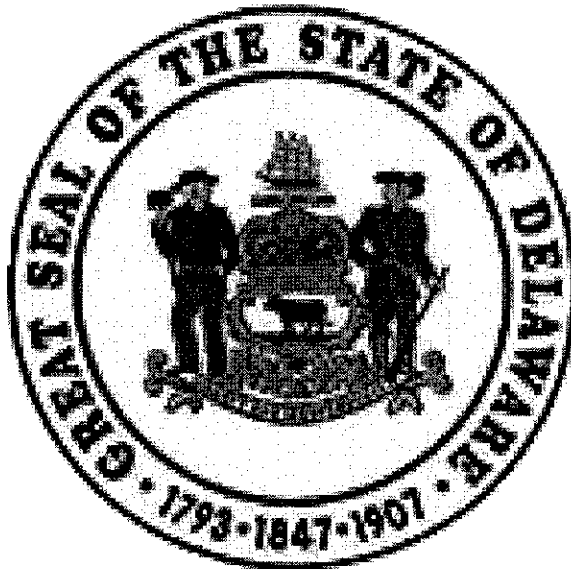
OFFICE OF AUDITOR OF ACCOUNTS

R. Thomas Wagner, Jr., CGFM, CFE
Auditor of Accounts

RTW:KVV:CLF
Enclosure

**OFFICE OF AUDITOR OF ACCOUNTS
CLASS SIZE WAIVER
AGREED-UPON PROCEDURES
ATTESTATION ENGAGEMENT**

For Fiscal Year 2005



**R. THOMAS WAGNER, JR., CGFM, CFE
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TABLE OF CONTENTS

Independent Auditor's Report	1
Schedule of Findings	3
Distribution of Report	5



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R. THOMAS WAGNER, JR., CGFM, CFE
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PHONE: (302) 739-4241
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Independent Auditor's Report
on Applying Agreed-Upon Procedures

June 20, 2005

The Honorable Valerie A. Woodruff
Secretary
Department of Education
Townsend Building, Suite 2
401 Federal Street
Dover, DE 19901

Dear Secretary Woodruff:

We have performed the procedures enumerated below, which were agreed to by the Department of Education and Capital, Christina, Seaford and Smyrna School Districts (the Districts). The procedures were performed solely to assist the specified parties in evaluating the Districts' compliance with 14 Del. C. §1705A(c). Districts' management are responsible for compliance with State laws and regulations.

This agreed-upon procedures attestation engagement was performed in accordance with *Government Auditing Standards* (2003), issued by the Comptroller General of the United States and the attestation standards established by the American Institute of Certified Public Accountants. The sufficiency of these procedures is solely the responsibility of those parties specified in this report. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

Our procedures were as follows:

- Reviewed documentation to ensure there was proper notification of the School Board meeting. All of the following must have been performed:
 - a. Notice for such meeting was placed in the local newspaper for 2 consecutive weeks before the meeting.
 - b. Notice for such meeting was posted on the door of any school affected for 2 consecutive weeks before the meeting.

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The Honorable Valerie A. Woodruff

Page 2

June 20, 2005

- c. Copy of the notice was sent to the following of any affected school:
 - i. Principal
 - ii. Teacher association building representative
 - iii. Parent Teacher Organization/Parent Teacher Association (PTO/PTA) parent leader.
 - d. The notice included the procedures for such persons to provide oral or written comments on the proposed waiver to the school board.
- Determined if the local school board vote on the waiver occurred on or before December 1, 2004.

We were not engaged to and did not conduct an examination, the objective of which would be the expression of an opinion on compliance with specified laws. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that would have been reported to you.

This report is intended solely for the information and use of the Department of Education and the Districts and should not be used by those who have not agreed to the procedures and have not taken responsibility for the sufficiency of the procedures for their purposes. However, this report is a matter of public record and its distribution is not limited. This report, as required by statute, was provided to the Governor, General Assembly, Attorney General, Budget Director, and Department of Finance.

Sincerely yours,

OFFICE OF AUDITOR OF ACCOUNTS

R. Thomas Wagner, Jr., CGFM, CFE
Auditor of Accounts

RTW:KVV:CLF

Engagement fieldwork completed
April 21, 2005

SCHEDULE OF FINDINGS

Procedure Agreed Upon

Reviewed documentation to ensure there was proper notification of the School Board meeting. All of the following must have been performed:

- a. Notice for such meeting was placed in the local newspaper for 2 consecutive weeks before the meeting.
- b. Notice for such meeting was posted on the door of any school affected for 2 consecutive weeks before the meeting.
- c. Copy of the notice was sent to the following of any affected school:
 - i. Principal
 - ii. Teacher association building representative
 - iii. Parent Teacher Organization/Parent Teacher Association (PTO/PTA) parent leader.
- d. The notice included the procedures for such persons to provide oral or written comments on the proposed waiver to the school board.

Finding

Capital School District posted notices for the meeting; however, the notices did not include procedures for such persons to provide oral or written comments on the proposed waiver to the school board. The District did not meet all of the requirements of 14 Del. C. §1705A(c).

Christina School District posted notices for the meeting; however, the notices were posted for eleven days rather than the required fourteen days. The District did not meet all of the requirements of 14 Del. C. §1705A(c).

The OAOA was not able to gather any evidence that Smyrna School District administrators sent a notice of the meeting to the PTO/PTA representatives of each affected school. Smyrna School District did not comply with 14 Del. C. §1705A(c) in regards to notification of appropriate personnel.

Seaford School District complied with 14 Del. C. §1705A(c).

SCHEDULE OF FINDINGS

Recommendation

Capital School District comply with Title 14 DE C. Section 1705A(c) by posting notices that include procedures for persons to provide oral or written comments on the proposed waiver to the school board.

Christina School District comply with Title 14 DE C. Section 1705A(c) by posting notices for two consecutive weeks.

Smyrna School District comply with 14 Del. C. §1705A(c). Smyrna School District develop and implement policies and procedures regarding class size waiver requirements to facilitate adherence with 14 Del. C. §1705A(c).

Auditee Response

Neither Capital School District nor Christina School District responded to the findings/recommendations.

Smyrna officials responded, "When the notification is sent to the building principals and the SEA President, the notification will be sent to the PTA leader of any building affected by a waiver. The Assistant Superintendent and his Administrative Assistant will insure that this is done."

Procedure Agreed Upon

Determined if the local school board vote on the waiver occurred on or before December 1, 2004.

Finding

Capital, Christina, Seaford, and Smyrna School Districts' local school boards voted on the waivers on or before December 1, 2004.

DISTRIBUTION OF REPORT

Copies of the Class Size Waiver Agreed-upon Procedures Attestation Engagement have been distributed to the following public officials:

Executive Branch

The Honorable Ruth Ann Minner, Governor, State of Delaware
The Honorable Jennifer Davis, Budget Director, Office of the Budget

Legislative Branch

The Honorable Russell T. Larson, Controller General, Office of Controller General

Other Elective Offices

The Honorable M. Jane Brady, Attorney General, Office of the Attorney General

Other

Dr. Joseph A. Pika, President, State Board of Education
Ms. Dorcell S. Spence, Associate Secretary of Education, Finance and Administrative Services Branch, Department of Education
Mr. Jerry Gallagher, Director, Financial Management, Department of Education
Dr. Michael D. Thomas, Superintendent, Capital School District
Dr. Joseph Wise, Superintendent, Christina School District
Dr. Russell H. Knorr, Superintendent, Seaford School District
Ms. Deborah D. Wicks, Superintendent, Smyrna School District
Ms. Becki Surguy, Accountant V, Department of Finance

This report is also available at no charge on the Office of Auditor of Accounts website at www.state.de.us/auditor/index.htm or by requesting a copy in writing to:

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